



Missouri Department of Revenue

Taxes Administered

The introduction of Taxes Administered provides a brief description of the tax and a breakdown of the types of collections included in each tax. The schedules that follow depict comparative data on taxes administered by the Department of Revenue and distributions made to political subdivisions.

**DEPARTMENT OF REVENUE
TAX AND FEE COLLECTIONS TO RESOURCE INPUTS
FOR THE LAST FIVE FISCAL YEARS (1998 - 2002)**

	(in thousands of dollars)							
	2002	Percent Increase/ Decrease	2001	Percent Increase/ Decrease	2000	Percent Increase/ Decrease	1999	Percent Increase/ Decrease
Collections (a, b)	\$ 11,436,062	0.8%	11,344,464	3.0%	11,011,597	6.4%	10,344,536	5.1%
Personal Services	\$ 53,595	-1.8%	54,571	3.4%	52,773	4.2%	50,664	3.3%
Expense and Equipment (c, d, e)	\$ 31,801	-9.5%	35,125	1.6%	34,559	6.1%	32,585	-11.2%
Equipment Purchases	\$ 5,749	-13.8%	6,666	-45.6%	12,250	9.7%	11,165	20.0%
Budgeted Employees (f)	2,018.63	-0.5%	2,028.63	0.6%	2,016.13	-1.9%	2,055.25	-0.2%
Collections Per Employee	\$ 5.665	1.3%	5.592	2.4%	5.462	8.5%	5.033	5.3%

**PERCENT OF
COLLECTIONS**

Personal Services to Collections	0.47%	0.48%	0.48%	0.49%	0.50%
Expense and Equipment to Collections	0.28%	0.31%	0.31%	0.31%	0.37%
Equipment Purchases to Collections	0.05%	0.06%	0.11%	0.11%	0.09%

(a) Collections include all state and nonstate taxes and fees and other miscellaneous collections.

(b) Fiscal Year 2001 collections amount was restated to include Motor Fuel Pool Bond collections.

(c) Expense and equipment expenditures include fees paid to counties for liens, counties and collection agency fees, dues to Multi-State Tax Commission, and commercial drivers license information system fees.

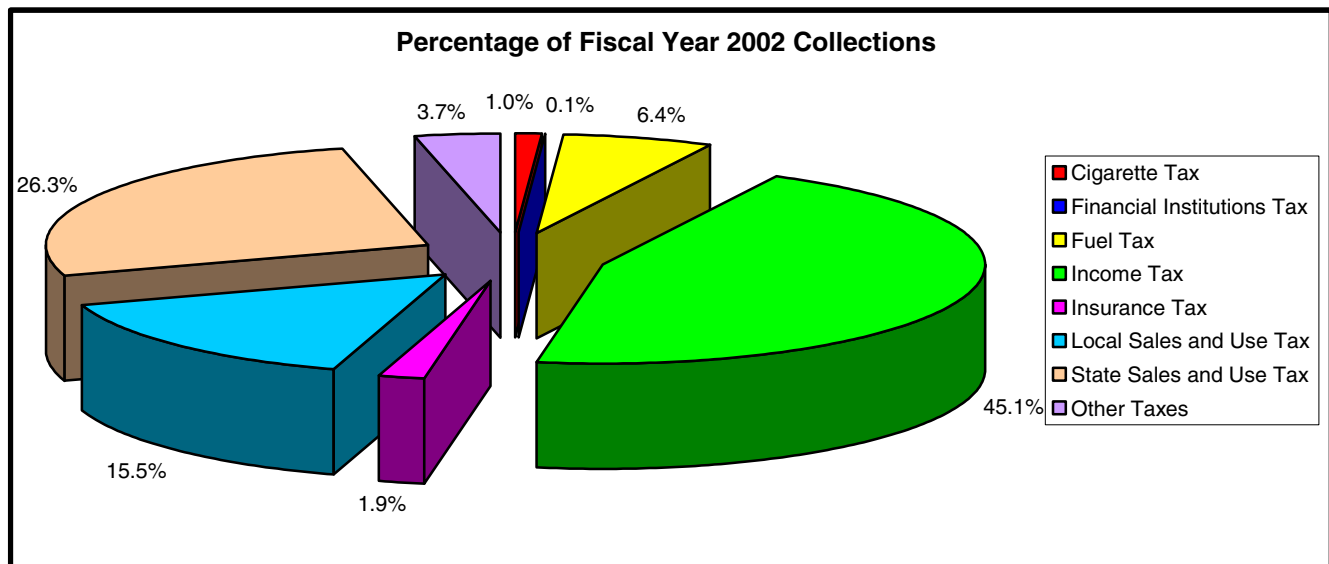
(d) Fiscal Year 1998 expense and equipment amount includes \$3.7 million for new license plates and \$1.5 million for FASTR implementation.

(e) Fiscal Year 2001 expense and equipment amount was restated to include \$1.8 million for FASTR implementation.

(f) Fiscal Year 2001 and 2000 budgeted employee amounts were restated to correct prior CAFR errors.

SUMMARY OF TAXES ADMINISTERED

	<u>FY 02 Amount Collected</u>	<u>FY 01 Amount Collected*</u>	<u>Percent Increase/ Decrease</u>
Cigarette Tax	\$113,827,189	115,390,098	-1.4 %
Financial Institutions Tax	11,842,756	11,665,071	1.5
Fuel Tax	701,786,105	692,049,876	1.4
Income Tax	4,940,485,270	5,032,357,668	-1.8
Insurance Tax	208,704,183	188,543,740	10.7
Local Sales and Use Tax	1,693,645,832	1,595,547,370	6.1
State Sales and Use Tax	2,875,985,621	2,820,905,536	2.0
Other Taxes	402,040,699	387,776,547	3.7
<u>Total Collections</u>	<u>\$10,948,317,655</u>	<u>10,844,235,906</u>	<u>1.0 %</u>



*Fiscal Year 2001 was restated by reclassifying \$71,862,774 of franchise tax from Other Taxes to Income Tax, and moving \$28,093 of property tax from Insurance Tax to Other Taxes.

CIGARETTE TAX

Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 149.015, RSMo. The tax rate is 8 ½ mills per cigarette or 17 cents per pack of 20. Disposition of the tax is to the State School Money Fund (4 ½ mills per cigarette), the Fair Share Fund (2 mills per cigarette), and the Health Initiatives Fund (2 mills per cigarette).

St. Louis County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 66.340, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to St. Louis County and municipalities within the county and 1 percent to the General Fund.

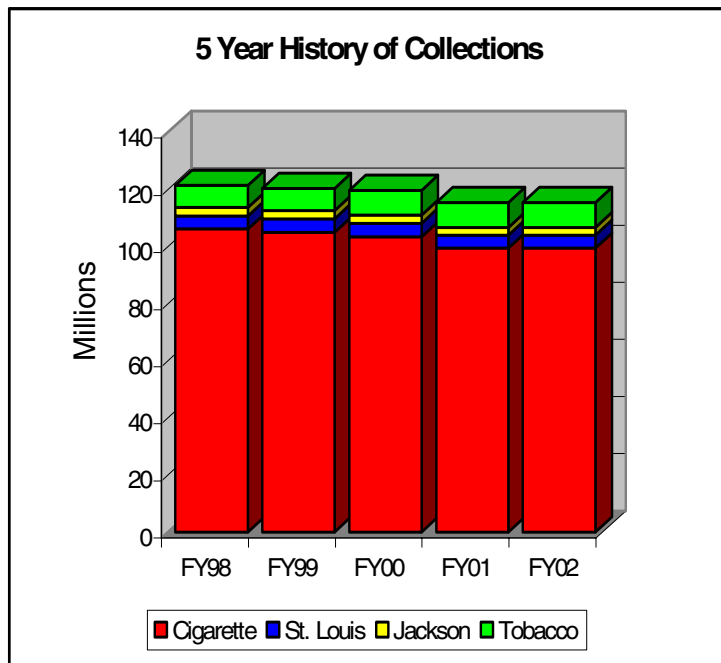
Jackson County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 210.320, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to Jackson County and 1 percent to the General Fund.

Other Tobacco Products Tax

This is a tax levied upon the first sale of tobacco products, other than cigarettes, within the state. The tax is authorized by Section 149.160, RSMo. The tax rate is 10 percent of the manufacturer's invoice price. Disposition of the tax is to the Health Initiatives Fund.

<u>Tax Type</u>	<u>FY02 Amount Collected</u>	<u>Percent Increase/ Decrease From FY01</u>
Cigarette	\$97,272,540	-2.2 %
St. Louis County	4,316,244	-4.0
Jackson County	2,692,779	-1.7
Tobacco Products	9,545,626	9.4
<u>Total Collections</u>	<u>\$113,827,189</u>	<u>-1.4 %</u>



FINANCIAL INSTITUTIONS TAX

Banks

This is a tax for the privilege of operating a bank in Missouri. The tax is authorized by Section 148.030, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Credit Institutions

This is a tax for the privilege of operating a consumer credit or loan business in Missouri. The tax is authorized by Section 148.140, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Savings and Loan Associations

This is a tax for the privilege of operating a savings and loan association in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

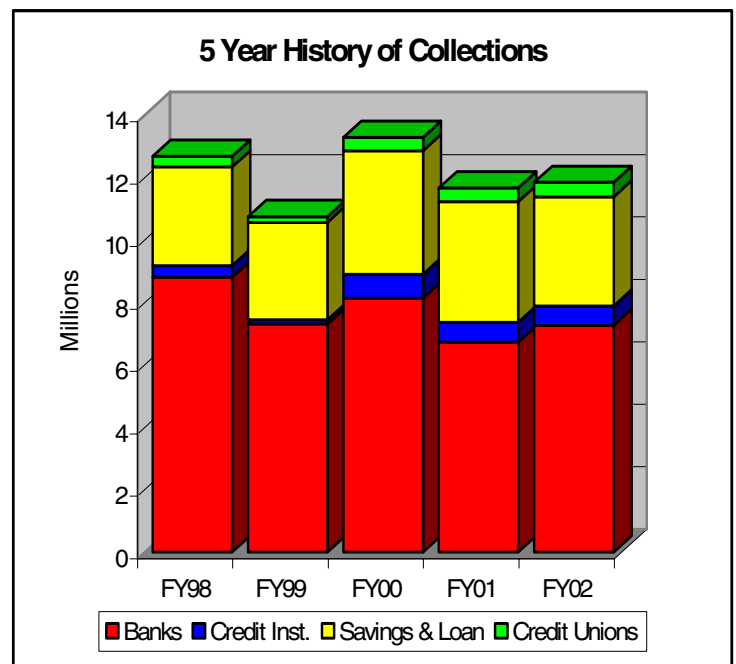
Credit Unions

This is a tax for the privilege of operating a credit union in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Farmers Cooperative Credit Associations

This is an intangible property tax on cooperative accounts. The tax is authorized by Section 148.540, RSMo. The tax rate is 2 percent of taxable dividends credited to each account. Disposition of the tax is 98 percent

Tax Type	FY02 Amount Collected	Percent Increase/ Decrease From FY01
Banks	\$7,265,954	8.0 %
Credit Inst.	620,300	-2.3
Savings & Loan	3,500,482	-9.5
Credit Unions	456,020	5.8
Farmers Coop.	0	-100.0
Total Collections	\$11,842,756	1.5 %



to home political subdivisions and 2 percent to the General Fund.

FUEL TAX

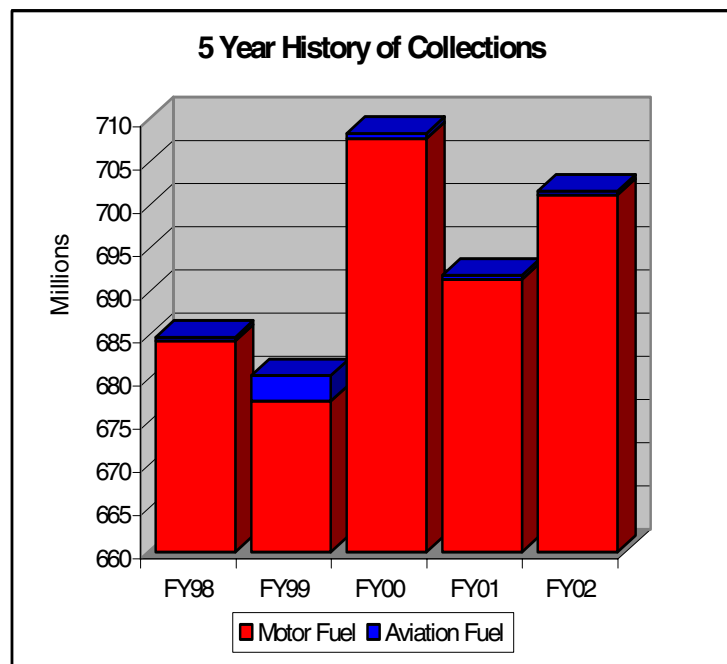
Aviation Fuel

This is a use tax on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. The tax is authorized by Sections 155.080 and 155.090, RSMo. The tax rate is 9 cents per gallon. Disposition of the tax is to the Aviation Trust Fund.

Motor Fuel

This is a tax on the sale of motor fuel (gasoline, diesel, and blends) paid by the fuel supplier and passed on to the final consumer. The tax is authorized by Section 142.803, RSMo. The tax rate is 17 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund and to the agency fund Fuel Local Deposit (FLOYD) Fund for distribution to all counties and incorporated cities.

<u>Tax Type</u>	<u>FY02 Amount Collected</u>	<u>Percent Increase/ Decrease From FY01</u>
Aviation Fuel	\$429,032	-10.5 %
Motor Fuel	701,357,073	1.4
<u>Total Collections</u>	<u>\$701,786,105</u>	<u>1.4 %</u>



INCOME TAX

Individual

This is a tax on the taxable income of Missouri residents and on taxable income earned in Missouri by non-residents. The tax is authorized by Section 143.011, RSMo. The tax rate is from 1½ percent to 6 percent of taxable income. Disposition of the tax is to the General Fund except for \$10,486,439, which the Department of Revenue deposited to the Missouri Community College Job Training Program Fund.

Corporation/Franchise

The corporate tax, authorized by Section 143.071, RSMo, is a tax on a corporation's taxable income from Missouri sources. The rate is 6¼ percent of taxable income. Disposition of the tax is to the General Fund.

The franchise tax, authorized by Chapter 147, RSMo, is a tax on all in- and out-of-state corporations based on assets apportioned to Missouri. The tax rate is .0333 percent of total assets or capital stock of a corporation. Disposition of the tax is to the General Fund.

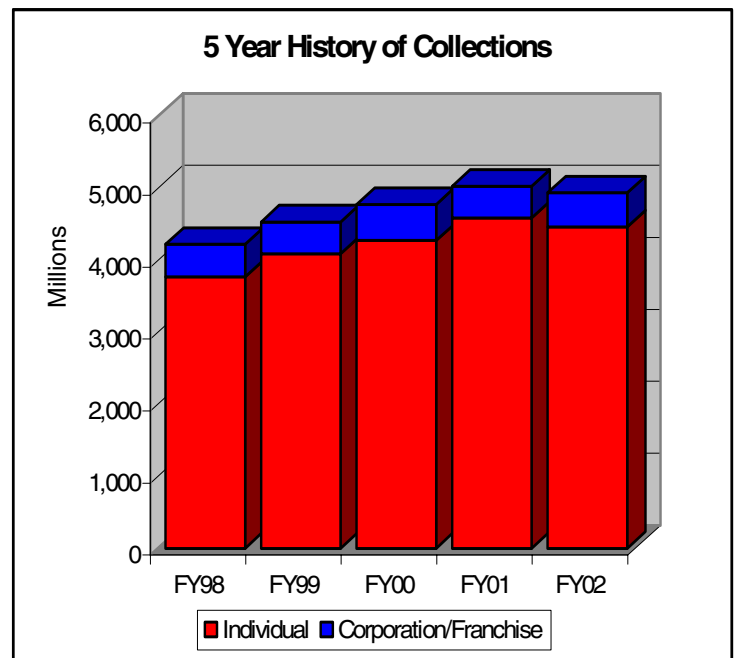
Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.

Fiduciary, as defined by Section 143.501, RSMo, is the income tax filed by a person charged with the care of another's property due to a death or disability.

Return, as defined by Section 143.511, RSMo, is the tax owed as determined by completing the appropriate income tax form for the taxpayer's taxable year.

Withholding, as defined by Section 143.191, RSMo, is the tax an employer deducts and withholds from an employees' wages each pay period.

Tax Type	FY02 Amount Collected	Percent Increase/ Decrease From FY01
Individual		
Declarations	\$604,627,491	-15.9 %
Fiduciary	46,128,666	-4.5
Returns	463,152,636	-22.8
Withholding	3,346,311,719	4.1
College Job Cr	10,486,439	-10.3
Subtotal	\$4,470,706,951	-2.7 %
Corporation/Franchise		
Declarations	\$271,223,497	1.2 %
Returns*	198,554,822	16.9
Subtotal	\$469,778,319	7.3 %
Total Collections	\$4,940,485,270	-1.8 %



*Franchise tax is classified as Corporation/ Franchise in Fiscal Year 2002. In Fiscal Year 2001 and prior years it was classified as Other Taxes.

INSURANCE TAX

Premium Tax (Foreign)

This is a tax on direct premiums received in Missouri by companies not organized under the laws of Missouri. Retaliatory tax is included. The tax is authorized by Sections 148.310-148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is to the General Fund.

Premium Tax (Domestic)

This is a tax on direct premiums received in Missouri by companies organized under the laws of Missouri. The tax is authorized by Sections 148.310-148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is through the agency fund County Stock Insurance Fund to school districts and the General Fund.

Surplus Lines of Insurance Tax Interest and Penalties

The collections shown for surplus lines of insurance tax are interest and penalties collected by the Department of Revenue. The Department of Insurance collects the surplus lines of insurance tax. It is a tax on brokers for the privilege of doing business in Missouri. The tax is authorized by Section 384.051, RSMo. The tax rate is 5 percent of net premiums. Disposition of the interest and penalties is to the General Fund.

Workers' Compensation Insurance

This is a tax on net premiums or net deposits on insurance companies and self-insurers. The tax is authorized by Section 287.690, RSMo. The tax rate, not to exceed 2 percent, is set by the Director of the Division of Workers' Compensation. The Director set the tax rate at 1 percent for calendar year 2002. Disposition of the tax is to the Workers' Compensation Fund and the Second Injury Fund for support of the Division of Workers' Compensation.

<u>Tax Type</u>	<u>FY02 Amount Collected</u>	<u>Percent Increase/ Decrease From FY01</u>
Premium Foreign	\$160,589,220	15.3 %
Premium Domestic	4,679,046	-15.7
Surplus Lines	12,253	-68.3
Workers Comp.	2,221,514	-38.9
<u>Second Injury</u>	<u>41,202,150</u>	<u>3.0</u>
<u>Total Collections</u>	<u>\$208,704,183</u>	<u>10.7 %</u>

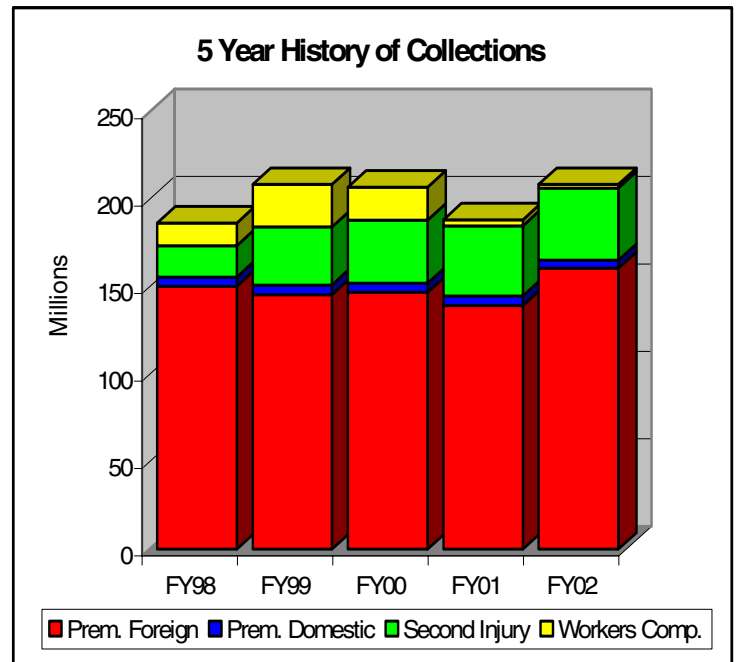
See next page for additional tax types and collection amounts.

INSURANCE TAX

(continued)

Second Injury

This is a surcharge on insurance companies and self-insurers for the purpose of providing revenue for the Second Injury Fund. The tax is authorized by Section 287.715, RSMo. The tax rate is set at and calculated against a percentage of the policyholder's or self-insurer's workers' compensation net deposits, net premiums, or net assessments of the previous year. The Director of the Division of Workers' Compensation set the rate at 2.5 percent for calendar year 2002.



LOCAL SALES AND USE TAX

Local Sales Tax

This is a local political subdivision sales tax with a base the same as the state sales tax. Numerous revised statute sections authorize the local political subdivisions to enact local sales taxes if approved by a certain percentage of the voters. Chapters 67, 92, and 94, RSMo, are some of the main statutes providing authorization. The tax rate varies. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

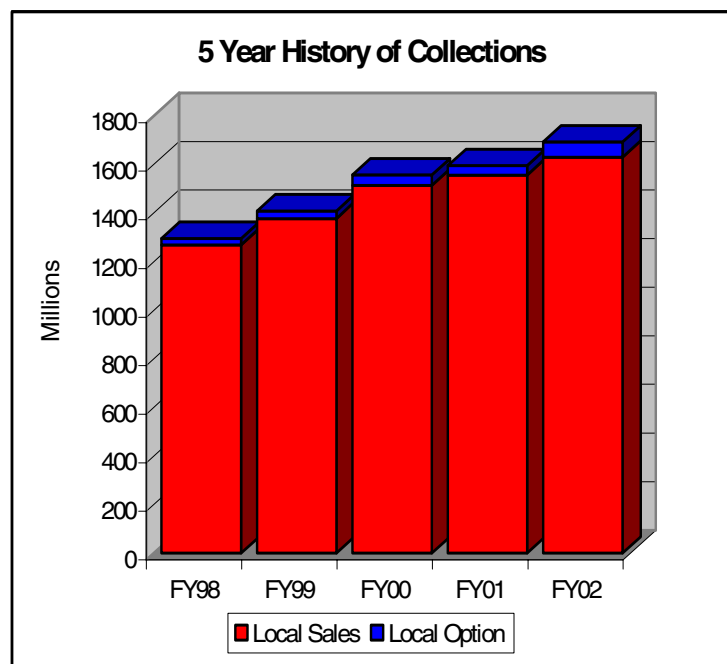
Local Option Use Tax

This is a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is authorized by Section 144.757, RSMo. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

Local Use Tax

This was a local use tax with a base the same as the state use tax. The tax was authorized by Section 144.748, RSMo. The tax rate was 1½ percent. Disposition of the tax was 99 percent to the taxing jurisdiction and 1 percent to the General Fund. On March 26, 1996, the Missouri Supreme Court ruled the local use tax invalid. The Department of Revenue (department) ceased collecting the tax with the April 1996 returns. The state legislature approved a new local option use tax effective in Fiscal Year 1997.

<u>Tax Type</u>	<u>FY02 Amount Collected</u>	<u>Percent Increase/ Decrease From FY01</u>
Local Sales	\$1,630,054,577	4.7 %
Local Option Use	63,599,822	63.3
Local Use	(8,567)	97.8
<u>Total Collections</u>	<u>\$1,693,645,832</u>	<u>6.1 %</u>



STATE SALES AND USE TAX

General Sales and Use Tax

General Sales Tax

Authorized by Section 144.020, RSMo, this is a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Disposition of the tax is to the General Fund. Retail sales of food is exempt from this 3 percent tax.

General Use Tax

Authorized by Section 144.610, RSMo, this is a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming that property within the state, excluding exemptions. Disposition of the tax is to the General Fund.

Aviation Jet Fuel Sales Tax

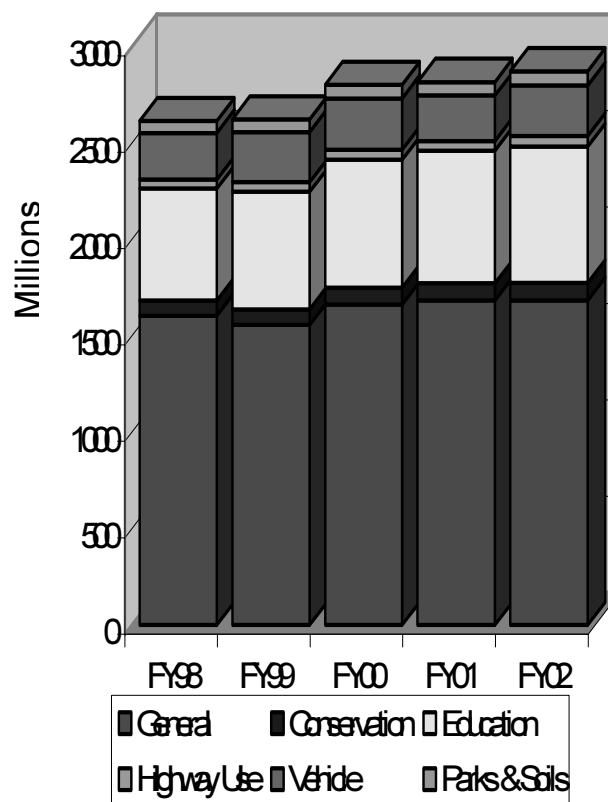
This is a tax paid by common carriers as a result of exemptions to the 3 percent general revenue sales tax. These exemptions are a result of direct-pay agreements between common carriers and the Department of Revenue. The tax is authorized by Section 144.805, RSMo. Disposition of the tax is to the Aviation Trust Fund.

Conservation Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 43, Missouri Constitution. The tax rate is one-eighth of 1 percent. Disposition of the tax is to the Conservation Commission Fund.

See next page for additional tax types and collection amounts.

5 Year History of Collections



Education Sales and Use Tax

This is an additional ("Proposition C") state sales and use and motor vehicle sales tax. The tax is authorized by Section 144.701, RSMo. The tax rate is 1 percent. Disposition of the general education sales and use tax is 100 percent to the School District Trust Fund. According to Article IV, Section 30 (b) 2, Missouri Constitution, disposition of the motor vehicle education sales tax is 50 percent to the School District Trust Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.

STATE SALES AND USE TAX

(continued)

Highway Use Tax

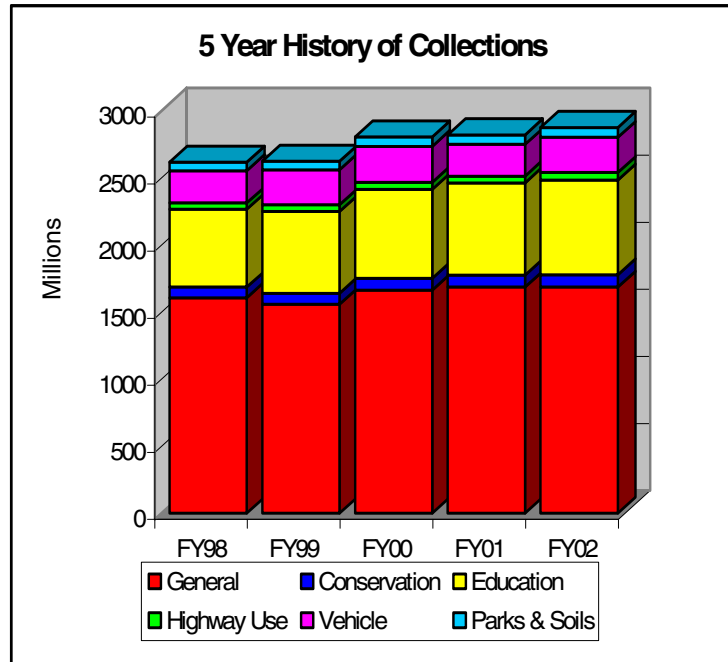
This is a tax on vehicles purchased out of the state and titled in Missouri or a tax on the sale of a vehicle between individuals within Missouri. The tax is authorized by Section 144.440, RSMo. The tax rate is 4 percent. Disposition of the tax is to the State Highways and Transportation Department Fund (3 percent original tax) and various funds dedicated for highway and transportation use (1 percent tax increase). These highway and transportation funds are the State Road Fund (75 percent), and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to cities and counties.

Parks, Soils, and Water Conservation Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 47, Missouri Constitution. The tax rate is one-tenth of 1 percent. Disposition of the tax is 50 percent to the Parks State Sales Tax Fund and 50 percent to the Soils and Water State Sales Tax Fund.

Vehicle Sales Tax

This is a tax on the purchase of any new or used motor vehicle or trailer. The tax is authorized by Section 144.070, RSMo. The tax rate is 3 percent. Disposition of the tax is 50 percent to the General Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.



OTHER TAXES

County Private Car Tax

This is a tax imposed on freight line companies. The tax is authorized by Chapter 137, RSMo. Disposition of the tax is to the counties in the state based on each county's percentage of main line track mileage to the aggregate total of the state. Seventy percent is distributed to the school districts within each county and 30 percent to the county general revenue fund. Prior to the county distribution, six-tenths of 1 percent of the County Private Car Trust Fund is transferred to the Blind Pension Fund.

Tax Type	FY02 Amount Collected	Percent Increase/ Decrease From FY01
County Private Car	\$2,770,020	-3.8 %
Estate	136,954,927	-12.7
Gaming Receipts	241,344,112	15.7
Property	20,971,640	7.9
Total Collections	\$402,040,699	3.7 %

Estate Tax

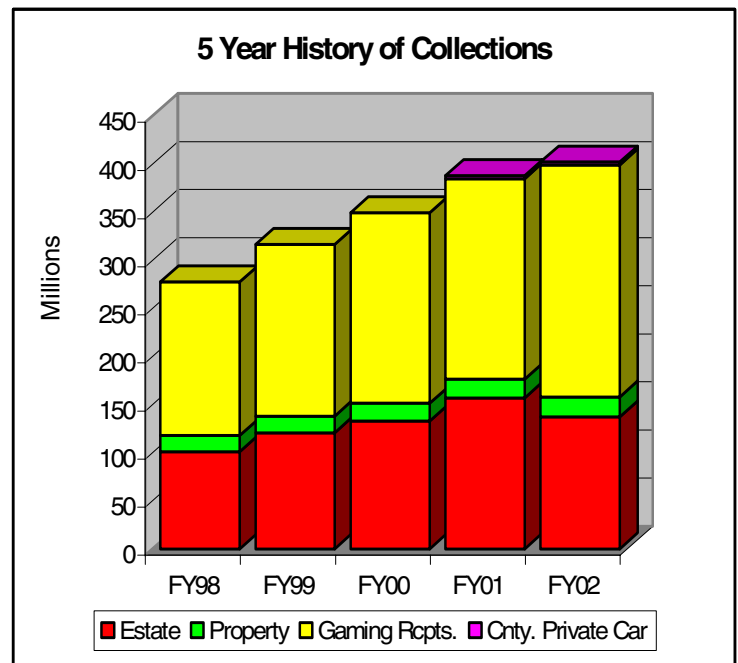
This is a tax on minimum credit for state death taxes allowed by the Internal Revenue Code Section 2011 (or Section 2015), against Federal Estate Tax. The tax is authorized by Chapter 145, RSMo. There is no statutory tax rate. Disposition of the tax is to the General Fund.

Gaming Gross Receipts Tax

This is a tax imposed on gaming riverboats. The tax is authorized by Section 313.822, RSMo. The tax rate is 20 percent of the adjusted gross receipts that gaming boats receive from gambling games. Disposition of the tax is 90 percent to the Gaming Proceeds for Education Fund and 10 percent to the home dock cities and counties.

Property Tax

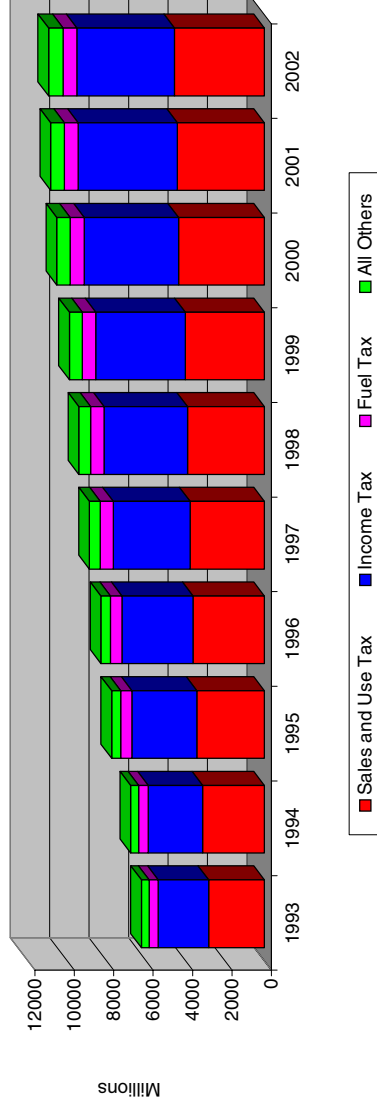
This is a tax to provide a fund for payment of pensions for the blind. The tax is authorized by Section 209.130, RSMo. The tax rate is 3 cents on each \$100 valuation of taxable property in the State of Missouri. Disposition of the tax is to the Blind Pension Fund.



DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (1993 - 2002)

TAX	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
Cigarette Tax	\$ 113,827,189	115,390,098	119,608,106	120,342,908	121,395,256	121,649,421	123,533,612	121,025,275	106,505,750	86,160,599
Financial Institutions Tax	11,842,756	11,665,071	13,279,856	10,741,303	12,673,486	13,679,874	15,795,224	21,125,316	28,230,962	26,483,027
Fuel Tax	701,786,105	692,049,876	708,492,531	680,448,415	684,901,095	661,076,742	580,682,275	565,141,108	488,296,539	458,770,824
Income Tax (a)	4,940,485,270	5,032,357,668	4,779,317,518	4,536,523,640	4,225,551,564	3,894,823,795	3,600,141,254	3,297,812,117	2,764,161,934	2,562,676,379
Insurance Tax (b)	208,704,183	188,543,740	207,073,594	208,813,953	186,559,423	178,587,967	172,250,267	173,907,571	188,344,975	196,071,590
Local Sales and Use Tax	1,693,645,832	1,595,547,370	1,557,778,588	1,399,261,368	1,289,925,638	1,196,990,649	1,169,909,696	1,087,119,631	945,408,282	826,287,908
State Sales and Use Tax	2,875,985,621	2,820,905,536	2,805,480,819	2,622,749,909	2,614,596,353	2,580,296,477	2,453,492,953	2,337,445,926	2,186,536,526	2,007,131,801
Other Taxes (a,b)	402,040,699	387,776,547	349,371,560	316,581,468	277,627,889	227,931,972	178,437,637	149,372,432	76,338,092	79,067,587
Total Tax Collections	\$ 10,948,317,655	10,844,235,906	10,540,402,572	9,895,462,964	9,413,230,704	8,875,036,897	8,294,242,918	7,752,949,376	6,783,823,060	6,242,649,715

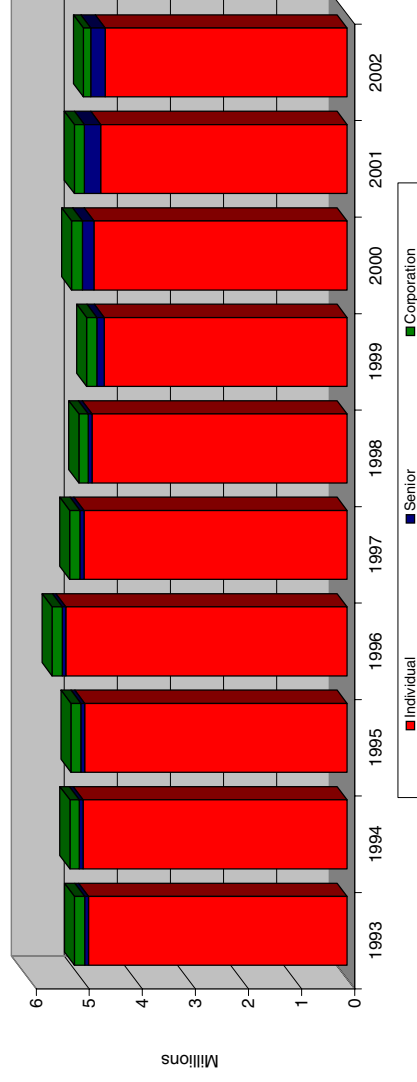
TAXES ADMINISTERED
TEN-YEAR COLLECTION HISTORY



(a) Fiscal Years 1993 through 2001 Income Tax and Other Taxes amounts are restated to include franchise tax in Income Tax instead of Other Taxes.
(b) Fiscal Year 2001 Insurance Tax and Other Taxes amounts are restated to move \$28,093 of property taxes from Insurance Tax to Other Taxes.

DEPARTMENT OF REVENUE INCOME TAX SUMMARY OF ACTIVITIES FOR THE LAST TEN FISCAL YEARS (1993 - 2002)										Unaudited
TRANSACTION TYPE	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
INDIVIDUAL RETURNS:										
Number Filed (all types)	3,346,033	3,377,662	3,413,134	2,892,646	3,424,945	3,591,354	3,564,933	3,330,697	3,339,204	3,299,354
Number of Refunds	1,908,543	1,682,676	1,723,138	1,419,155	1,463,679	1,470,962	1,559,337	1,459,280	1,472,913	1,472,344
Amount of Refunds	\$693,200,705	\$599,717,549	\$595,291,915	\$404,118,195	\$376,914,013	\$357,681,289	\$358,785,927	\$315,028,483	\$304,547,559	\$293,063,977
WITHHOLDING:										
Number Filed	1,154,980	1,210,791	1,302,759	1,315,752	1,333,251	1,319,824	1,680,840	1,558,765	1,572,058	1,514,885
Number of Refunds	23,922	19,497	23,923	21,816	5,823	559	692	435	387	313
Amount of Refunds	\$9,305,759	\$5,666,488	\$8,299,945	\$7,362,381	\$1,612,476	\$685,782	\$539,134	\$431,068	\$315,161	\$1,222,051
FIDUCIARY:										
Number Filed	55,568	55,568	52,750	50,880	49,710	48,399	53,368	55,440	64,656	56,080
Number of Refunds	1,289	979	1,181	1,009	678	621	862	753	659	712
Amount of Refunds	\$3,640,106	\$1,279,148	\$1,181,538	\$1,722,790	\$645,938	\$648,605	\$559,372	\$492,582	\$647,984	\$724,404
SENIOR CITIZENS TAX										
CREDITS (includes Pharmaceutical Tax Credits):										
Number of Claims Filed	272,578	305,400	216,072	138,248	69,631	75,102	66,886	71,780	70,145	73,444
Number of Refunds	477,940	560,837	88,392	126,580	70,861	69,173	67,938	69,157	70,055	71,597
Amount of Refunds	\$149,587,723	\$177,433,230	\$56,834,420	\$52,351,206	\$21,431,400	\$20,323,484	\$19,099,703	\$19,389,258	\$19,439,819	\$19,876,241
CORPORATION RETURNS:										
Number Filed (Declarations)	35,918	39,821	42,982	46,736	48,689	49,599	50,898	50,269	46,341	45,769
Number Filed (Annual)	105,887	152,042	165,256	149,121	129,896	143,191	142,697	139,096	132,909	146,176
Number of Refunds	14,526	8,353	15,031	15,417	14,262	14,915	15,033	14,264	14,239	19,790
Amount of Refunds	\$159,538,206	\$138,363,773	\$189,525,763	\$172,791,724	\$104,581,861	\$72,296,247	\$64,878,654	\$71,946,018	\$65,454,106	\$69,960,386
TOTAL (Memorandum Only):										
Number Filed (all types)	4,970,964	5,141,284	5,192,953	4,593,383	5,056,122	5,227,469	5,559,622	5,206,047	5,225,313	5,135,708
Number of Refunds (all types)	2,426,220	2,272,342	1,851,665	1,583,977	1,555,303	1,556,230	1,643,862	1,543,889	1,558,253	1,564,756
Amount of Refunds (all types)	\$1,015,272,499	\$922,460,188	\$851,133,581	\$638,346,296	\$505,185,688	\$451,635,407	\$443,862,790	\$407,287,409	\$390,404,629	\$384,847,059

NUMBER OF RETURNS FILED
TEN-YEAR SUMMARY





Missouri Department of Revenue

General Fund Receipts

*This schedule depicts General Fund receipts
for the past ten years in addition to
Fiscal Year 2003 and Fiscal Year 2002
original estimated receipts.*

**DEPARTMENT OF REVENUE
GENERAL FUND RECEIPTS
FOR THE LAST TEN FISCAL YEARS (1993 - 2002)
ORIGINAL ESTIMATE, FISCAL YEARS 2003 AND 2002**

(in thousands of dollars)

Source of Receipt (a)	Original Revenue Estimate Fiscal Year 2003	Original Revenue Estimate Fiscal Year 2002	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
Income Tax:												
Corporation/Franchise	\$ 429,300	532,400	469,532	437,774	521,094	530,153	530,209	550,024	548,226	489,680	351,551	297,581
Individual	4,824,600	4,859,500	4,460,245	4,582,889	4,264,900	4,083,322	3,764,981	3,410,474	3,114,016	2,866,636	2,463,061	2,319,223
Sales and Use Tax	1,949,600	1,942,000	1,816,834	1,800,739	1,780,795	1,666,595	1,667,488	1,712,219	1,623,961	1,548,197	1,447,444	1,339,986
County Foreign Insurance Tax	148,700	151,400	160,662	139,320	146,760	145,802	150,357	158,044	166,070	164,817	138,050	135,207
Liquor Tax	21,000	20,500	21,548	20,976	20,357	20,015	19,192	19,025	18,936	18,732	18,700	18,897
Beer Tax	8,400	8,300	8,240	8,121	8,165	7,945	7,730	7,606	7,504	7,670	7,623	7,356
Inheritance/Estate Tax	114,000	153,000	136,955	156,819	132,700	120,579	100,861	82,809	57,330	73,089	55,553	59,765
Interest on Deposits and Investments	50,000	60,000	39,202	57,822	69,499	84,086	94,092	81,130	64,887	39,726	19,715	17,403
All Other Sources	183,600	191,900	214,358	231,480	184,114	173,997	175,878	177,715	177,033	181,798	158,528	154,962
TOTAL RECEIPTS	\$ 7,729,200	7,919,000	7,327,576	7,435,940	7,128,384	6,832,494	6,510,788	6,199,046	5,777,963	5,390,345	4,660,225	4,350,380

(a) Amounts will differ from amounts shown on previous schedules as these amounts include collections made by other agencies.